Amendments to the Abstract

Please amend the Abstract as follows:

~~As magnetic recording density is becoming denser, the spacing between the upper and under shields of a magnetoresistive head decreases accordingly and the insulating gap layers must be made thinner. This poses a problem that breakdown of a magnetoresistive layer occurs if dielectric strength against breakdown voltage is low.~~ A magnetoresistive head ~~is disclosed and its magnetoresistive element comprising~~ includes a magnetoresistive layer ~~53~~ which converts magnetic signals to electric signals and a pair of electrodes ~~55~~ for allowing an electrically sensing current to flow across the magnetoresistive layer is made between an upper shield ~~57~~ and an under shield ~~52~~ with upper gap layer ~~59~~ and under gap layer ~~58~~ intervening between the magnetoresistive layer and the shields. By using a multi-layered varistor film or films ~~56~~ of a material such as ZnO, SiC, SrTiO, Si etc. in combination with an insulating material SiO2, A1203, etc. to connect the magnetoresistive element to the shields and interconnect both electrodes, a magnetoresistive head which withstands breakdown even if the insulating gap layers are made thinner ~~can be~~ is provided.